



Jeffrey P. Nolan

May 30, 2025

310.772.2313

jnolan@pszjlaw.com

LOS ANGELES

10100 SANTA MONICA BLVD. 13TH FL.
LOS ANGELES, CALIFORNIA 90067-4003
310.277.6910

NEW YORK

1700 BROADWAY, 36TH FL.
NEW YORK, NEW YORK 10019
212.561.7700

WILMINGTON

919 NORTH MARKET STREET, 17TH FLOOR,
P.O. BOX 8705
WILMINGTON, DELAWARE 19899-8705
302.652.4100

HOUSTON

700 LOUISIANA STREET, STE. 4500
HOUSTON, TEXAS 77002
713.691.9385

SAN FRANCISCO

ONE SANSOME STREET, 34TH FL. STE. 3430
SAN FRANCISCO, CALIFORNIA 94104
415.263.7000

Honorable Rachel P. Kovner
United States District Court
225 Cadman Plaza East
Courtroom 4E-N
Brooklyn, NY 11201

Re: **Walia and Niknim Management, Inc. v. Howard
M. Ehrenberg**
Case No. 25-02032 (RPK)

Dear Judge Kovner:

We are counsel for Howard M. Ehrenberg in his capacity as Liquidating Trustee of Orion Healthcorp, Inc., *et al.* (the “Liquidating Trustee”) in the above referenced proceeding which is on appeal to the District Court from the United States Bankruptcy Court, Eastern District, New York.

On April 10th 2025, defendants, Arvind Walia and NIKNIM Management Inc filed a notice of appeal in the above reference case. (“Appellant”). [Docket no. 159].

On April 21st, 2025 the Liquidating Trustee filed his notice of cross-appeal [Docket no. 168] and designation of records on cross-appeal. [Docket no. 172].

On May 19, 2025, the Appellant /Cross-Appellee, filed their additional items to be included on record on appeal. [Docket no. 177].

On May 23, 2025, the record on appeal was prepared by the United States Bankruptcy Court Eastern District, and transmitted to the District Court. [Docket no. 178].

On May 23, 2025, Cross-Appellant recognized that a document was missing, *Plaintiff’s Submission of Trial Affidavit of*



PACHULSKI
STANG
ZIEHL &
JONES

Honorable Rachel P. Koyner

Page 2

Edith Wong [Dkt No. 139]. On May 23, the undersigned contacted counsel for Appellant who has graciously consented to the transmittal of the additional missing document to the District Court.

Enclosed is a copy of *Plaintiff's Submission of Trial Affidavit of Edith Wong*, bates-stamped next in order as no. 2377-2532, for inclusion on the record on appeal.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jeffrey P. Nolan", with a stylized flourish at the end.

Jeffrey P. Nolan

JPN:rlm

Enclosure

cc: Sanford Rosen, Esq. (Via ECF)